

SENATE BILL 185

By Norris

AN ACT to amend Tennessee Code Annotated, Title 67,
relative to taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-505(b), is amended by deleting
the following language:

average monthly liability of five hundred dollars (\$500) or more, the commissioner shall
require advance estimated payments

and by substituting instead the following language:

average monthly liability of one thousand dollars (\$1,000) or more, the commissioner
may require, in the commissioner's discretion, advance estimated payments

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring
it.